

Tax Type: MOTOR VEHICLE USE TAX
Issue: Private Vehicle Use Tax - Value Exceeds \$15,000

THE DEPARTMENT OF REVENUE
OF THE STATE OF ILLINOIS

TAXPAYER,

Taxpayer

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) Alfred M. Walter
) Administrative Law Judge
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2. The taxpayer testified that he did not receive a Bill of Sale; that he could not contact the seller; that he paid cash for the car; that he did not

get a receipt for his money; that he accepted title to the vehicle in lieu of a receipt. Tr. pp. 5-16

3. Other than his oral testimony the taxpayer produced no documentation or records to substantiate what he claimed he paid for the vehicle.

4. The Department valued the vehicle, a 1991 Toyota Landcruiser at a higher price than testified to by the taxpayer.

Conclusions of Law:

In the absence of documentation in the nature of a cancelled check, withdrawal slip from a bank account or Bill of Sale, I do not find this taxpayer's testimony credible.

On examination of the record established, this taxpayer has failed to demonstrate by the presentation of testimony, or through exhibits or argument, evidence sufficient to overcome the Department's *prima facie* case of tax liability under the assessment in question. Accordingly, by such failure, the determination by the Department that this taxpayer is subject to a higher rate of tax as imposed by the Illinois Use Tax Act must stand as a matter of law.

I recommend that the Department's Notice of Tax Liability, issued on December 8, 1995, be affirmed in its entirety.

Alfred M. Walter
Administrative Law Judge